

## U.S. Government Standard General Ledge Summary of Changes

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**U.S. Government Standard General Ledger  
Summary of Changes**

<b><u>Reporting FY</u></b>	<b><u>Section</u></b>	<b><u>Item Changed</u></b>	<b><u>Change</u></b>
2005	V	<b><i>USSGL Crosswalks to Standard External Reports (continued):</i></b> <b>Budget Program and Financing (P&amp;F) Schedule:</b> <u>P&amp;F Line</u> 2235 2333 2441 4000  9502	Added Added Revised line title; added USSGL accounts 4350 and 4399 Deleted domain value "E" under BEA_Category_Indicator for USSGL accounts 4111, 4112, 4115, 4117, and 4119 Added
2005	VI	<b><i>USSGL Crosswalks - Reclassified Statements:</i></b> <b>Reclassified Balance Sheet:</b> Report Title None  <b>Reclassified Statement of Net Cost:</b> None  <b>Reclassified Statement of Changes in Net Position:</b> <u>Line</u> 6.1  6.2  6.3  7.8	Revised           Revised Reciprocal Category from RC04 to RC03; added USSGL accounts 5318, 7111, 7211, 7180, and 7280 Revised line title; deleted Reciprocal Category from RC07 to RC05; added USSGL accounts 5310, 5317, 5319, 7112, 7190, 7212, and 7290 Added USSGL account 5409; revised Reciprocal Category from RC08 to RC26 Deleted USSGL accounts 5310, 5317, 5318, 5319, 5409, 7111, 7112, 7180, 7190, 7211, 7212, 7280, and 7290; added AIR for USSGL accounts 5900 and 5909
2006	I/II	<b><i>USSGL Chart of Accounts and Definitions:</i></b> None	

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2006	III	<i>USSGL Account Transactions:</i>	
		A128	Revised comment
		A214	Revised description; revised comment; deleted transaction origin; deleted dr USSGL account 5765
		A214a	Added
		A215	Revised description; added comment; deleted cr USSGL account 5755
		A215a	Added
		A216	Revised description; added comment; deleted dr USSGL account 5765
		A216a	Added
		A220	Deleted
		A224	Deleted transaction origin
		A226	Revised comment; deleted transaction origin; deleted dr USSGL account 5765
		A226a	Added
		A228	Revised comment; deleted transaction origin; deleted cr USSGL account 5755
		A228a	Added
		A230	Revised comment; deleted transaction origin; deleted cr USSGL account 5765
		A230a	Added
		A231	Revised comment; deleted transaction origin; deleted cr USSGL account 5765
		A231a	Added
		A232	Revised description; revised comment; deleted dr USSGL account 5755
		A232a	Added
		A234	Deleted transaction origin
		A236	Deleted transaction origin
		A240	Revised comment; deleted cr USSGL account 5755
		A240a	Added
		A241	Revised comment; deleted dr USSGL account 5765
		A241a	Added
		A246	Revised comment; deleted cr USSGL account 5755
		A246a	Added
		A248	Revised comment; deleted dr USSGL account 5765
		C134	Revised comment
		C136	Revised comment
		C138	Revised comment
		C212	Revised comment
		C350	Added cr USSGL account 1810
		D213	Added cr USSGL account 1810
		D802	Deleted dr USSGL account 7211

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2006	IV	<b>USSGL Account Attributes:</b>	
		<b>FACTS I USSGL Account Attribute Table:</b> None	
		<b>FACTS II USSGL Account Attribute Table:</b> Easy Reference Columns	Deleted domain value "E" from attribute "BEA_Category_Indicator" Added attribute "Apportionment_Category B"; revised attribute "Program_Report_Category"
		<b>FACTS II Entity Relationship Diagram:</b>	Revised TAFS Program Report Category, Detailed Financial Information, and Detailed Financial Information Footnote
		<b>FACTS II Entity Definition Report:</b>	Revised TAFS Category B Program/Program Report Category
		<b>FACTS II Attribute Definition Report:</b>	Revised Budget Account, Treasury Appropriation/Fund Symbol, Program Report Category and related attributes, and Detailed Financial Information and related attributes;
2006	V	<b>USSGL Crosswalks to Standard External Reports:</b>	
		<b>SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources:</b>	
			OMB Circular No. A-11 (2005) substantially modified the format of the SF 133: Report on Budget Execution and Budgetary Resources. Please refer to the actual crosswalk to view changes. The first column of the FY 2006 USSGL crosswalk was added to assist in cross referencing between the FY 2005 format and the new FY 2006 format. The second column indicates the FY 2006 SF 133 line number while the third column indicates the FY 2006 SBR line number.
		<b>FMS 2108: Yearend Closing Statement:</b> None	
		<b>Balance Sheet:</b> <u>Line</u>	
		29	Revised line title; added AIR
		30	Revised line title
		31	Revised line title; added AIR
		32	Revised line title; added AIR
		33	Added (old line 31); revised calc
		34	Added (old line 32); revised calc

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2006	V	<i>USSGL Crosswalks to Standard External Reports:</i>	
		<b>Statement of Net Cost:</b>	
		<u>Line</u>	
		1	Revised line title; added USSGL accounts 6199, 6500, 6600, 6610, 6710, 7300, 7600; revised Attribute Value "F/N" for USSGL accounts 6100, 6190, 6320, 6330, 6400, 6720, 6790, 6800, 6900, 7210, 7211, 7212, 7280, 7290, and 7500
		2	Revised line title; revised Attribute Value "F/N"
		3	Revised line title
		4	Revised line title
		5	Revised line title
		6	Revised line title
		7	Deleted
		8	Deleted
		9	Deleted
		10	Deleted
		<b>Statement of Changes in Net Position</b>	
		<u>Line</u>	
		1	Revised AIR
		2	Revised title; split into two sections "a" and "b"; revised AIR
		4	Revised - split out earmarked funds from other funds; revised AIR
		7	Revised - split out earmarked funds from other funds; revised AIR
		8	Revised - split out earmarked funds from other funds; revised AIR
		9	Revised - split out earmarked funds from other funds; revised AIR
		11	Revised - split out earmarked funds from other funds; revised AIR
		12	Revised - split out earmarked funds from other funds; revised AIR
		17	Revised - split out earmarked funds from other funds; revised AIR
		18	Revised - split out earmarked funds from other funds; revised AIR
		19	Revised - split out earmarked funds from other funds; revised AIR
		<b>Statement of Financing:</b>	
		<u>Line</u>	
		2	Revised title
		4	Revised title
		<b>Statement of Custodial Activity:</b>	
		None	